

## Message Text

UNCLASSIFIED

PAGE 01 STATE 095192  
ORIGIN TRSE-00

INFO OCT-01 ARA-14 ISO-00 L-03 EB-08 COME-00 /026 R

TX-387

DRAFTED BY TREAS:MFIELD:DE  
APPROVED BY L/T: AWROVINE  
TREAS:OS:HDROSENBLOOM  
EB/AVP:GGRIFFITHS  
ARA/AND/P:DKEMP

-

-----006132 141119Z /23

R 131957Z APR 78  
FM SECSTATE WASHDC  
TO AMEMBASSY LIMA

UNCLAS STATE 095192

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: RECIPROCAL EXEMPTION SHIPPING AND AIRLINE INCOME  
REFS: A. STATE 176261, 7/16/76 B. STATE 62527, 3/15/76

1. WOULD APPRECIATE EMBASSY'S CONTACTING APPROPRIATE GOP  
OFFICIALS TO INQUIRE WHETHER THEY ARE PREPARED TO ENTER A  
RECIPROCAL AGREEMENT TO EXEMPT FROM TAX THE INCOME EARNED  
BY EACH OTHER'S AIRLINE AND SHIPPING COMPANIES FROM INTER-  
NATIONAL TRANSPORT. IF THEY PREFER TO LIMIT SUCH A  
RECIPROCAL EXEMPTION TO AIRLINES THAT IS ACCEPTABLE. THE  
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 095192

PERUVIAN TAX HAS LONG BEEN ONEROUS TO U.S. AIRLINES AND  
BRANIFF HAS AGAIN ASKED US TO PURSUE THE POSSIBILITY OF  
RECIPROCAL EXEMPTION.

2. IF GOP HAS STATUTORY AUTHORITY TO EXEMPT SUCH EARNINGS  
ON THE BASIS OF RECIPROCITY, A CERTIFIED TRANSLATION OF  
RELEVANT STATUTORY LANGUAGE IS ADEQUATE FOR U.S. TO EXEMPT  
AND WE CAN FURNISH TEXT OF U.S. STATUTORY LANGUAGE.

3. IF GOP REQUIRES AN EXCHANGE OF NOTES, TEXT OF USUSAL  
U.S. NOTE WAS CONTAINED IN REFTEL B. TEXT OF AN AGREEMENT  
WITH CHILE PROVIDING FOR RECIPROCAL EXEMPTION OF AIRLINES,  
SIGNED DECEMBER 1975, BEING AIRPOUCHED AS ANOTHER SAMPLE  
TEXT FOR GOP CONSIDERATION. CHRISTOPHER

UNCLASSIFIED

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AIR TRANSPORTATION, MARINE TRANSPORTATION, TAX AGREEMENTS, TAX RELIEF  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 13 apr 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978STATE095192  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** MFIELD:DE  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780160-0768  
**Format:** TEL  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780459/aaaabxnt.tel  
**Line Count:** 67  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 025ba1b0-c288-dd11-92da-001cc4696bcc  
**Office:** ORIGIN TRSE  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 176261  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2972847  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** RECIPROCAL EXEMPTION SHIPPING AND AIRLINE INCOME  
**TAGS:** EFIN, EAIR, EWWT, PE, US  
**To:** LIMA  
**Type:** TE  
**vdkgvwkey:** odb://SAS/SAS.dbo.SAS\_Docs/025ba1b0-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014